



RULE-MAKING ORDER

CR-103 (June 2004)
(Implements RCW 34.05.360)

Agency: Department of Revenue

- ☒ **Permanent Rule**
☐ **Emergency Rule**

Effective date of rule:

Permanent Rules

- ☒ 31 days after filing.
☐ Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Effective date of rule:

Emergency Rules

- ☐ Immediately upon filing.
☐ Later (specify) _____

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- ☐ Yes ☒ No If Yes, explain:

Purpose: Substitute House Bill 2085, 2005 Regular Session, imposed a tire fee on the retail sale of new replacement tires. WAC 458-20-272 (Tire fee--Core deposits or credits) is a new rule that explains the seller's responsibility for collecting the fee from the buyer, how the fee is reported, and what tires are subject to the fee. WAC 458-20-272 (Rule 272) incorporates, updates, and clarifies information about special provisions in law for battery core charges and core deposits, currently addressed in WAC 458-20-250 (Solid waste collection tax). The Department is amending WAC 458-20-250 (Rule 250) to update the information about the solid waste collection tax and to remove information that is addressed in Rule 272.

Information from ETA 163 (Core deposits and credits - Parts returned to wholesalers) has been incorporated as an example in Rule 272.

The updating and reorganization of this information will make the information more accessible to affected taxpayers.

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-20-250 (Solid waste collection tax)

Suspended:

Statutory authority for adoption: RCW 82.32.330, 82.01.060(2), and 34.05.230

Other authority :

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 06-06-081 on 3/1/2006.

Describe any changes other than editing from proposed to adopted version: **n/a**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- ☐ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

Date adopted:

Filed: May 26, 2006

NAME (TYPE OR PRINT)

Janis P. Bianchi

Time: 2:44 p.m.

SIGNATURE

WSR: 06-12-017

TITLE

Manager
Interpretations and Technical Advice Unit

The above information was input by DOR

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	<u>1</u>	Amended	<u>1</u>	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	<u>1</u>	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	<u>1</u>	Amended	<u>1</u>	Repealed	_____